

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX

IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

This form is to be used to report any change to the New Hampshire Interest and Dividends Tax return for any year **1992** and prior caused by a final determination of an Internal Revenue Service Examination only. **Do not use this form to amend a return.**

For the CALENDAR year _____ or other taxable period beginning _____ mo _____ day _____ yr and ending _____ mo _____ day _____ yr

STEP 1 Please Print or Type	Last Name	First Name & Initial	SOCIAL SECURITY NUMBER
	Spouse Last Name	Spouse First Name & Initial	SPOUSE SOCIAL SECURITY NUMBER
	Name of Partnership or Fiduciary		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	Street Address		(Partnership & Fiduciary)
	City/Town, State & Zip Code		

STEP 2 Entity Type	Type of entity (check one): <input type="checkbox"/> (1) Individual/Joint <input type="checkbox"/> (3) Partnership <input type="checkbox"/> (4) Fiduciary
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STEP 3 IRS Adjustment	Complete page 2 of this form by listing all adjustments made by the Internal Revenue Service.
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STEP 4 Figure Your Tax	1 Gross Taxable Income as originally reported or previously adjusted	1		
	2 Internal Revenue Service adjustments to federal Income:			
	a Amount of change from page 2, section 1, line 1	2a		
	b Amount of change from page 2, section 2, line 2	2b		
	c Amount of change from page 2, section 3, line 3	2c		
	d Amount of change from page 2, section 4, line 4	2d		
	e Amount of change from page 2, section 5, line 5	2e		
	f Subtotal (combine lines 2a, 2b, 2c, 2d, and 2e.	2f		
	3 Gross Taxable Income as adjusted (line 1 as adjusted by line 2f)	3		
	4 Less: \$1,200 Individual, \$2,400 joint, \$0 others.	4		
	If these exemptions are different from the amounts originally reported or previously adjusted, check here <input type="checkbox"/> and attach an explanation.			
	5 Other applicable exemptions	5		
	If these exemptions are different from the amounts originally reported or previously adjusted, check here <input type="checkbox"/> and attach an explanation.			
6 Subtotal (line 4 plus line 5).	6			
7 NH adjusted taxable income (line 3 minus line 6)	7			
8 NH Interest and Dividends Tax as adjusted (line 7 times 5%).	8			
9 NH Interest and Dividends Tax as originally reported or previously adjusted	9			
10 Balance of tax due (line 8 minus line 9).	10			
11 Interest due	11			
12 Balance due (line 10 plus line 11) Make Check payable to State of NH (If less than \$1.00 do not pay).	12			
13 Refund due (line 9 adjusted by line 8).	13			

DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE IN INK OF TAXPAYER

DATE

SIGNATURE IN INK OF PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PREPARER'S TAX IDENTIFICATION NUMBER

MAIL
TO:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
45 CHENELL DRIVE, PO BOX 637
CONCORD, NH 03302-0637

PREPARER ADDRESS

CITY/TOWN, STATE & ZIP CODE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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SECTION 1 IRS ADJUSTMENTS TO INTEREST INCOME. If the number of adjustments exceed the lines provided, attach a schedule and summarize on line F.

	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A				
B				
C				
D				
E				
F	Total from attached schedule			

1 Enter total of lines A through F here and on page 1, line 2a

SECTION 2 IRS ADJUSTMENTS TO DIVIDEND INCOME. If the number of adjustments exceed the lines provided, attach a schedule and summarize on line F.

	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A				
B				
C				
D				
E				
F	Total from attached schedule			

2 Enter total of lines A through F here and on page 1, line 2b

SECTION 3 IRS ADJUSTMENTS TO FEDERAL EXEMPT INTEREST INCOME. If the number of adjustments exceed the lines provided, attach a schedule and summarize on line F.

	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A				
B				
C				
D				
E				
F	Total from attached schedule			

3 Enter total of lines A through F here and on page 1, line 2c

SECTION 4 IRS ADJUSTMENTS TO DISTRIBUTIONS FROM S-CORPORATION, PARTNERSHIP AND FIDUCIARY. If the number of adjustments exceed the lines provided, attach a schedule and summarize on line F.

	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A				
B				
C				
D				
E				
F	Total from attached schedule			

4 Enter total of lines A through F here and on page 1, line 2d

SECTION 5 IRS ADJUSTMENTS TO INTEREST and/or DIVIDENDS NOT TAXABLE to NH included in sections 1,2,3,4 or 5. If the number of adjustments exceed the lines provided, attach a schedule and summarize on line F.

	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A				
B				
C				
D				
E				
F	Total from attached schedule			

5 Enter total of lines A through F here and on page 1, line 2e

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX
INSTRUCTIONS

IRS ADJUSTMENT ONLY

STEP 1 Please Print or Type	Please print or type your name, the name of the business, address, and social security number or federal employer identification number in the space provided.																		
STEP 2 Entity Type	Check the proper entity type. Check only one box.																		
STEP 3 IRS Adjust- ment	Complete page 2 by listing all adjustments made by the Internal Revenue Service.																		
STEP 4 Figure Your Tax	<p>Line 1 Enter your gross taxable income as originally reported or previously adjusted</p> <p>Line 2 Calculate the amount of change as reported by the Internal Revenue Service final determination sections 1 through 5 of page 2 and enter them on lines 2(a) through 2(f) as indicated.</p> <p>Line 3 Calculate the gross taxable income as adjusted Line 1 plus line 2f.</p> <p>Line 4 & 5 Deduct standard 1992 exemption of \$1,200 for individuals, partnerships associations and fiduciaries or \$2,400 for joint filers. Attach explanation if different than previously reported. (Contact the department for standard exemptions applicable in other years.)</p> <p>Line 6 Calculate the subtotal. Line 4 plus line 5.</p> <p>Line 7 Calculate the NH adjusted taxable income. Line 3 minus line 6.</p> <p>Line 8 Calculate the NH Interest and Dividends Tax. Line 7 multiplied by 5%.</p> <p>Line 9 Enter the amount of the NH Interest & Dividend tax as reported on original return or as previously adjusted.</p> <p>Line 10 Calculate the balance of tax due. Line 8 minus line 9.</p> <p>Line 11 INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> $\frac{\text{Tax due}}{\text{Number of days}} \times \frac{\text{Daily rate decimal equivalent}}{\text{Interest due}} = \text{Enter on line 11.}$ <p>Note: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates for any other years).</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/1998</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>Line 12 Calculate the total balance due. Enter the sum of Line 10 plus Line 11.</p> <p>Line 13 Calculate the refund due on Line 13 (Line 9 adjusted by line 8).</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/1998	15%	.000411
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1/1/2002 - 12/31/2002	9%	.000247																	
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Prior to 1/1/1998	15%	.000411																	
Signature	When filing the Interest and Dividend return include the IRS form reporting the change and a completed DP-87A. Sign and date the return in ink. An incomplete return will not be accepted.																		